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GOVERNMENT GAZETTE

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SUPPLEMENT

(SUPLEMENTO)

GOVERNMENT OF GOA, DAMAN AND DIU

Secretariat

Finance Department

Notification

FD/F.III/2-44/3457/66

Goa, Daman and Diu Court Fee Stamps Supply and Sale Rules, 1966

In exercise of the powers conferred by section 34 of the Court Fees Act 1870 as extended to the Union Territory of Goa, Daman and Diu, the Lieutenant Governor of Goa, Daman and Diu hereby makes the following rules for regulating the supply and sale of court fee stamps, for determining the persons by whom such sale is to be conducted and for prescribing the duties and remuneration of such persons.

1. These rules may be called the Goa, Daman and Diu Court Fee Stamps Supply and Sale Rules, 1966 and shall come into force on 1st June, 1966.

2. In these rules, unless there is anything repugnant in the subject or context: —

- (1) «Schedule» means a schedule appended to these rules.
- (2) «Vendor» means a stamp vendor appointed under these rules.
- (3) «Government» means Government of the Union Territory of Goa, Daman and Diu.

(4) «Collector» means Collector appointed under the Indian Stamp Act, 1899.

3. For the purpose of these rules stamps are divided into:

- (1) Impressed stamps.
- (2) Adhesive stamps.

Stamps of class (1) and (2) shall be sold to the public by ex-officio or licensed vendors in the manner hereinafter prescribed.

4. (1) The Government may appoint certain officers to be ex-officio vendors.

(2) Ex-officio vendors shall sell such stamps as may be directed.

(3) The treasurer of each treasury and sub-treasury shall be an ex-officio vendor.

5. (1) The Collector or any other officer empowered by the Government in this behalf may appoint, on application, certain persons to be licensed vendors.

(2) Licensed vendors holding licenses for sale of stamps shall sell stamps between 10 a.m. and 5.30 p.m. on week days:

Provided that the Collector may vary the above hours of sale in any particular case:

Provided further, that licensed vendors may not sell stamps on public holidays.

6. (1) Ex-officio vendors shall not be required, except in the localities where there are no licensed vendors, to sell Court fee stamps of lower value than 250 rupees each.

(2) No licensed vendor shall sell any impressed Court fees stamps of the value of Rs. 250/- or upwards, except under a licence granted to him in this behalf with the previous sanction of Government.

7. Every licence shall be revocable at any time by Government or by the authority granting it. Every licence shall specify the name of the licensee, the description of stamps which may be sold under the licence and the place of vend and it shall be signed by the authority granting it. The licence shall be in the form in Schedule A.

8. (1) All licensed vendors shall execute a security bond in the form in Schedule B.

(2) The amount of the security shall be fixed in each case by the Collector or other authority granting the licence but as stamps will ordinarily be supplied to the licensees only on payment of ready money, it shall not exceed five hundred rupees.

9. (1) Court fee stamps shall be sold by ex-officio vendors to the public for cash.

(2) Licensed vendors will be required to pay cash for Court Fee stamps purchased by them.

(3) The licensed vendors would obtain their supply of stamps from the treasuries and sub-treasuries of respective Taluka.

10. (1) The rate of discount for licensed vendors shall be 2½ per cent, but in the places where stamps are sold by ex-officio vendors such rate shall be only 2 per cent.

(2) Licensed vendor shall not be allowed any discount on the purchase of any stamp exceeding in value of Rs. 250/- each.

11. Every licensed vendor shall have at all times pasted in a conspicuous position outside his place of vend a signboard bearing the name of the vendor with the words «Licensed Vendor of Court fee stamp» in English, Marathi and Konkani in case of Goa and in English and Gujarati in case of Daman and Diu. He shall have at the place of vend Acts of the Legislative and the schedules referring to the stamps sold by him together with these rules.

12. (1) In case of Court fee adhesive stamps every ex-officio or licensed vendor shall write, with his own hand, in the blank space provided for in the body of the stamp or on the stamp itself, the name of the purchaser, the date of sale and his signature.

(2) In the case of Court fee impressed stamps, every ex-officio or licensed vendor shall write, on the back of every such stamp which he sells, the date of sale, the name of the purchaser, his father's name and the value of stamp in full words and his own ordinary signature.

(3) He shall at the same time make corresponding entries in respect of Court fee adhesive and impressed stamp in a register to be kept by him in the form prescribed

in the rule 18. No such vendor shall knowingly make a false endorsement in the stamps sold or a false entry in his register.

13. Every licensed vendor of Court-fee stamps shall, without delay, deliver any stamps which he has in his possession for sale on demand by any person tendering the price thereof.

14. No ex-officio or licensed vendor shall sell any stamps the use of which has been ordered by a competent authority to be discontinued. On returning such stamps to the depot within six months from the date of such order of discontinuance he shall be entitled to receive back the value thereof, less any discount which may have been allowed.

15. Every vendor shall keep and render such accounts as may be prescribed by Government and shall allow the Collector or any officer duly authorised by the Collector or by Government at any time to inspect such accounts and the register which he is required to keep under rule 12 and to examine the stock of stamps in his possession.

16. (1) Every vendor:—

(a) shall on demand made at any time by the Collector or other officer duly authorised by the Collector or Government, and, may:—

(i) on application for leave to do so, or

(ii) on resigning his licence, deliver up all stamps remaining in his possession.

(2) Payment of the value of stamps which have been paid for by a vendor and delivered up shall be made subject to deductions as follows:—

(a) A deduction of five paise in the rupee or a fraction of a rupee of the full value of all stamps delivered up in the following circumstances.

(i) On resignation by the vendor of his licence;

(ii) On revocation of the licence for any fault on the part of the licensed vendor;

(iii) On application by the licensed vendor for leave to return any stamps in his possession.

(b) A deduction only of the discount, if any, allowed on purchase by the vendor on stamps delivered up in the following circumstances:

(i) On the expiration of the licence;

(ii) On the revocation of the licence for any cause other than a fault on the part of the licensee;

(iii) On the death of the licensed stamp vendor;

(iv) On the recall of the stamps by the Government.

Provided that the application for refund of the value of stamps delivered up under this rule shall ordinarily be made within six months of the date of the resignation, or death of the licensed vendor or the revocation or expiration of the licence but in special cases, the Collector may accept an application made within one year of such date.

17. A licensed vendor shall be permitted to exchange any stamps which are in the opinion of the Collector or other officer duly authorised by Government in this behalf fit for use but for which there is no immediate demand, for other stamps of a like aggregate value.

18. The register required to be kept under rule 12 shall be in the form in Schedule C.

19. An ex-officio vendor of Court-fee stamps may be required to give security for the proper performance of his duties if it appears necessary to the head of the office in which the vend of stamps is to be conducted. The terms of the bond can be specially framed to meet the requirements of the case.

Transitional provisions

20. (1) When any person is possessed of a stamp or stamp in use immediately before the commencement of these Rules and such stamp or stamps has or have not been spoiled, the Collector shall repay to such person the value of such stamp or stamps in money, upon such person delivering up, within 6 months from the commencement of these Rules, such stamp or stamps to the Collector.
- (2) In the case referred to in sub-rule 1, the stamp or stamps in use immediately before the commencement of these Rules may be exchanged for a stamp or stamps in use of corresponding value, within the time limit prescribed in the same sub-rule.

V. S. Srinivasagopalan, Deputy Secretary (Finance).

Panjim, 10th May, 1966.

SCHEDULE A

(See Rule 7)

No.

To (DATE)
Licence

You are hereby authorised to sell Court-fee stamps of the following descriptions (here insert description of stamps)
at (here insert the number of the house and the name of the street or court, or district or locality, and the name of the Collectorate wherein the stamps are to be sold), according to rules made under section 34 of The Court Fees Act, 1870.

(Signature of the Officer
granting licence)

Note. — This licence is revocable at any time by Government or by the officer granting it.

SCHEDULE B

See Rule 8(1)

Know all men by these presents that we A.B., residents of ... and C.D., residents of ... and E.F., residents of ... are jointly and severally held and firmly bound unto the President of India (hereinafter referred to as «the Government») in the sum of Rs. ... of good and lawful money current in India to be paid to the Government or his certain attorney, agents, successors or assigns, for which payment well and truly to be made we jointly and severally bind ourselves and each of us, and our respective heirs, executors, administrators, and representatives, by these presents. Sealed with our respective seals.

Dated ... day of ... of the year ...

Whereas according to the provisions of the rules in this behalf framed under section 34 of the Court Fee Act, 1870, the above bounden A.B. has been duly appointed to vend at ... in the ... certain stamps on the part of Government, and whereas the above bounden C.D. and E.F. have agreed to join with the said A.B. in the above written bond or obligation, subject to the conditions hereunder written as the surety or sureties of the said A.B. for his strict observance, for and during all the time that he the said A.B. has been or shall continue to be such vendor of stamps, of the duties of his said office and of all and every rules authorised by or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the said rules and every of them; and also for his the said A.B.'s strict observance, for and during all the time that he shall continue to be such vendor of stamps of such future acts, with such penalty, and after such form as may be required by the Collector. Now the condition of the above written bond or obligation is such, that if the above bounden A.B. has, for and during all the time that he the said A.B. has been such vendor of stamps as aforesaid, well, truly, faithfully and diligently done, executed and performed and do and shall, for and during all the time that he the said A.B., shall continue vendor of stamps, well, truly, faithfully and diligently do, execute and perform all the and every duties belonging to the said office of vendor of stamps, and has faithfully, justly and exactly observed, performed, fulfilled and kept, and shall faithfully, justly and exactly observe, perform, fulfil, and keep all and every rules mentioned or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the said rules, and every of them; and also if the said A.B. shall well and truly observe, perform, fulfil and keep such future acts, with such penalty and after such form as may be required by such Collector according to the true intent and meaning of the said last mentioned Act; and if the said A.B., his heirs, executors or administrators shall indemnify and keep and save harmless the Government his successors and assigns of and from all loss and losses, damage and damages which has or have happened or accrued to, or been sustained by him, the Government or which may or shall happen or accrue to, or be at any time or times sustained by him, the Government his successors or assigns by, from or through, or by the means of the neglect, default, insolvency or misconduct of him the said A.B., his executors or administrators or agents or his or their executors or administrators, not fully accounting for and paying to the Government his successors or assigns, what may be justly due and owing to him by the said A.B. as vendor of stamps as aforesaid, or through or by means of the neglect, misconduct, omission or insolvency of the said A.B., as such vendor of stamps, as aforesaid; and also shall well and truly pay or cause to be paid into the hands of the Collector for the time being or to such other officer or person as the Government shall from time to time direct or appoint any penalties, forfeitures, does or other sums of

money which now have been, or shall, or may be at any time hereafter incurred, or any penalties which may become payable by the said A.B. as such vendor of stamps, under or by virtue or by reason of the rules, or by any of them, or by any such future Rule or Act, Rules or Acts as shall hereafter be in that behalf passed in due form of law, relating to the said duties of vendors of stamps when and so often as all or any such penalties, forfeitures, dues and other sum or sums of money shall be so incurred or become payable by the said A.B. then this obligation to be avoid and of no effect, but otherwise to be and remain in full force and virtue.

And it is further declared that no indulgence, extension of time, forbearance or other concession shown to the principal debtor whether with or without the consent of the sureties, shall in any way affect the liabilities of the sureties, or release them from all or any of their obligations under this bond.

And we further declare that this bond is executed under the orders of the Government for the performance of an act in which the public are interested.

Signed, sealed and
delivered at

In our presence

(Signed) A.B.

(C.D.)

E.F.

SCHEDULE C

See Rule 18

Form of Register

Notification

FD/EJIII/2-44/3443/66

Adhesive Stamps to be used for Denoting Court-Fees Amounting to Less than Rs. 25 and Impressed Stamps for Denoting Court-Fees Amounting to or Exceeding Rs. 25

In exercise of the powers conferred by section 26 of the Court-Fees Act, 1870 (VII of 1870) the Lieutenant Governor of Goa, Daman and Diu is pleased to issue the following directions in regard to the stamps used to denote the fees chargeable under the said Act, namely:—

1. When in any case the fee chargeable under the said Act is less than Rs. 25, such fee shall be denoted by adhesive stamp bearing the words «Court Fees».
2. When in case the fee chargeable under the said Act amounts to or exceeds Rs. 25, such fee shall be denoted by impressed stamps bearing the words «Court-Fees» adhesive stamps being only employed to make up fraction of less than Rs. 25.
3. If in any case the amount of the fee chargeable under the said Act involves a sum less than seven paise, it shall be remitted.
4. These rules shall come into force on the 1st day of June, 1966.

V. S. Srinivasagopalan, Deputy Secretary (Finance).

Panjim, 18th May, 1966.

Notification

FD/F.III/2-44/A/3443/66

Rules for Regulating the number of Stamps to be used for Denoting Court-Fees

In exercise of the powers conferred by section 27(b) of the Court-Fees Act, 1870 (VII of 1870) the Lieutenant Governor of Goa, Daman and Diu is pleased to make the following rules for regulating the number of stamps to be used for denoting any fee chargeable under the said Act, namely:—

- When in the case of fees amounting to less than Rs. 25, the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp or if a single adhesive stamp of the required value is not available the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower value, which may be required to make up the exact amount of the fee.
- When in the case of fees amounting to or exceeding Rs. 25, the amount can be denoted by a single impressed stamp, the fee shall

be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower value available which may be required to make up the exact amount of the fee in combination with the adhesive stamps to make up fractions of less than Rs. 25.

3. Any adhesive stamp which may be used under rule 2, shall be affixed to the impressed stamp of the highest value employed in denoting the fee.
4. When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court-Fees Act, a portion of the subject matter shall ordinarily be written on each stamped sheet. Where this is impracticable or seriously inconvenient, the document shall be written on one or more sheets bearing impressed stamps of the highest value, and the remaining stamps shall be punched and cancelled by the court and filed with the record, a certificate being recorded by the court on the face of the first sheet of the document to the effect that the full court-fee has been paid in stamps. The writing on each stamped sheet shall be attested by the signature of the person executing the document.
5. These rules shall come into force on the 1st day of June, 1966.

V. S. Srinivasagopalan, Deputy Secretary (Finance).

Panjim, 18th May, 1966.

Notification

FD/F.III/2-44/B/3443/66

Rules Regulating the Renewal of Damaged or Spoiled Court-Fee Stamps

In exercise of the powers conferred by clause (c) of section 27 of the Court-fees Act, 1870 (VII of 1870), the Lieutenant Governor of Goa, Daman and Diu is pleased to make the following rules regulating the renewal of damaged or spoiled court-fees stamps, namely:—

1. A court-fee stamp shall be deemed to be damaged or spoiled if—
 - (a) by an accident happening to the same it is rendered spoiled and unfit for use;
 - (b) because of some error in the drawing or copying of any writing upon it, or to which it is affixed, the writing is rendered of no avail;
 - (c) by reason of death or from any other cause, a transaction which is intended to be ef-

fected by a writing duly stamped with the proper fee is not completed and the writing becomes of no avail;

- (d) the transaction intended by such writing to be effected has been effected by some other instrument on which the proper fee has been paid;
- (e) from any error or informality in the drawing up or in the signing of any writing on which the proper court-fee stamp has been duly affixed and cancelled by any officer of any Judicial or Magisterial Court, or any public officer duly appointed to perform the same, the writing is returned or rejected by the Court or public office to which it was sent or addressed, and the stamp has thereby become unfit for use.

Explanation.—When an impressed stamp and an adhesive stamp are used in combination in accordance with any rules for the time being in force and either of them is damaged or spoiled in any manner specified in this rule, the other stamp may also, at the option of the applicant, be deemed to have been damaged or spoiled.

2. An application for the renewal of damaged, or spoiled court-fee stamps shall be made to the Collector of Stamps, Panjim.

3. Any person desiring to have any stamp, which has been damaged or spoiled, renewed may make an application for the purpose to the officer specified in rule 2. Such application shall be made within six months from the date on which such stamp was damaged or spoiled. On receipt of such application, the officer shall, if satisfied that the stamp has been damaged or spoiled, cancel such stamp and supply to the applicant at his option in lieu thereof one or more stamps equal in aggregate value to the damaged or spoiled stamps.

4. Notwithstanding anything contained in rule 3 the Collector may, for any special reasons, entertain any application for the renewal of any damaged or spoiled stamp within one year from the date on which such stamp was damaged or spoiled.

5. The officer, to whom an application is made under rule 3 or 4, may require the applicant to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if such officer thinks fit, call for the evidence of any witness in support of the statement set forth in any such deposition or affidavit.

6. When on application for the renewal of any damaged or spoiled stamp an order is passed sanctioning the renewal or calling for further evidence in support of the application, then if the stamp given in lieu thereof is not taken, or if such further evidence is not furnished, by the applicant within one year from the date of such order, the application shall be struck off.

7. All damaged or spoiled stamps cancelled under rule 3, or in respect of which further evidence is not

furnished as required under rule 6, shall be forwarded for destruction to the Superintendent of Stamps, Panjim.

8. These rules shall not apply to stamps used in the High Court.

9. These rules shall come into force on 1st of June, 1966.

V. S. Srinivasagopalan, Deputy Secretary (Finance).

Panjim, 18th May, 1966.

Notification

FD/F.III/2-36/part/66

In partial modification of Government Notification No. FD/F. III/2-36/part/3804/66 dated 26th April, 1966, the Government hereby direct that the date of

enforcement of the said Notification shall be 1st of June 1966 instead of 1st of May, 1966 as indicated therein.

By order and in the name of the Administrator of Goa, Daman and Diu.

V. S. Srinivasagopalan, Deputy Secretary (Finance).

Panjim, 19th May, 1966.

Industries and Labour Department

Corrigendum

In the Mormugao Port Rules, published in the Government Gazette no. 5, Series I, dated 5th May 1966, the words «petroleum and coal vessels», under rule 16(ii), on page 35, should be read as «petroleum vessels».